

## **Section 13: Administrative/Grants Management**



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## State Responsibilities

The State, as grantee, has primary responsibility for project management and accountability of funds as indicated in 44 CFR Part 13. The State is responsible for ensuring that subgrantees meet all program and administrative requirements. Managing States meet the same responsibilities with less oversight from FEMA.



44 CFR Part 13



**TIP: State responsibilities for the HMGP are explained in Job Aid 3-2.**

## Management Costs and Administrative Costs

The HMGP provides three categories of “direct administrative costs:”

- State management;
- Grantee administrative (sliding scale); and
- Subgrantee administrative (sliding scale).

## State Management Costs

States are entitled to claim management costs. State management costs are intended to include costs of managing or administering the HMGP that are not covered by the percentage allowance. They include other “direct grant administration costs” of the grantee that are consistent with the State Administrative Plan and 44 CFR Part 13.

## Negotiation of Management Costs

To be eligible for a program management grant, the State must show its costs in its administrative plan and submit its request to the Regional Director in advance of incurring management costs.

State management costs are negotiated between FEMA and the State and must be approved prior to assigning or hiring staff for the HMGP.

Management costs will be awarded as part of the HMGP ceiling, established by estimating 15 percent of other Stafford Act grants. This means that for any given disaster, the grantee management costs combined with the cost of all approved HMGP projects may not exceed the final lock-in ceiling.

State management costs, based on the personnel needs of the State, must be consistent with the staffing requirements established in the State Administrative Plan.

FEMA will continue to award the grantee and subgrantee administrative costs separately from the HMGP ceiling.

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**Allowable  
Management  
Costs**

State management costs generally include regular time salaries and approved equipment and supply purchases. State management costs are intended to be used to cover costs for personnel salaries and administrative management of the program for a particular Presidentially declared disaster. In accordance with 44 CFR Section 13.22, and as specified in OMB Circular A-87, allowable grant costs must be necessary and reasonable for proper and efficient administration of the grant and not be a general expense required to carry out the overall emergency management functions and responsibilities.



Specific allowable costs include (but are not limited to):

- Regular time salaries for HMGP staff;
- Regular time salaries for contract staff to manage the HMGP; and
- Software to run FEMA Benefit-Cost Analysis modules.

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**Unallowable  
Management  
Costs**

State management costs do not cover:

- Overtime;
- Per diem;
- Travel;
- Other costs already covered by grantee administrative costs;
- The staffing and operation of a Disaster Recovery Center; or
- Project-specific costs such as the costs of a project manager.

### Preparing a Request for Management Costs

Figure 13-1 shows a sample calculation of management costs. States may pay employee benefits as part or all of their cost-share or may pay 25 percent of the entire salary and benefits cost. Therefore, two separate, valid calculations of management costs are shown in the lower part of Figure 13-1.

**Figure 13-1. Sample Calculation of Management Costs**

Job #	Position	Work Years	Salary	Benefits
0000	Specialist	2.00	\$90,500.00	\$34,100.00
0000	Coordinator	1.00	45,250.00	17,050.00
0000	Admin Asst.	0.05	20,625.00	8,000.00
<b>Total</b>		<b>3.50</b>	<b>\$156,375.00</b>	<b>\$59,150.00</b>
Federal Share (75%) of Salary (\$156,375) =				\$117,281.25
State Share (25%) of Salary (\$156,375) =				\$39,093.75
<b>OR</b>				
Federal Share (75%) of Salary and Benefits (\$215,525) =				\$161,643.75
State Share (25%) of Salary and Benefits (\$215,525) =				\$53,881.25

### Grantee Administrative Costs

FEMA also provides the State an allowance for grantee administrative costs to include overtime pay, per diem, and travel of State employees performing grant administration tasks. The calculation of the allowance is based on a percentage of grants to subgrantees as described in 44 CFR 206.439(b), and detailed on page 13-4.



**Calculation of  
Grantee  
Administrative  
Costs**

The calculation of administrative costs is based on a sliding scale established by regulation. These costs are automatically calculated by FEMA's computer system, and are obligated as projects are funded.

The sliding scale used to calculate grantee administrative costs is as follows:

- For the first \$100,000 of the Federal share, 3 percent of such costs;
- For the next \$900,000, 2 percent of such costs;
- For the next \$4,000,000, 1 percent of such costs; and
- For those costs over \$5,000,000, .5 percent of such costs.

<b>Worksheet for Determining HMGP Grantee Administrative Costs</b>	
Total Federal Share	\$
ADD:	
3% of first \$100,000	\$
2% of next \$900,000	\$
1% of next \$4,000,000	\$
.5% of assistance over \$5,000,000	\$ _____
Total State Administrative Costs	\$

Note that grantee administrative costs are based on only the Federal share of awards to subgrantees, including subgrantee administrative costs.

**Allowable  
Grantee  
Administrative  
Costs**

Examples of valid administrative costs include:

- Overtime;
- Per diem; and
- Travel.

**Subgrantee  
Administrative  
Costs**

Subgrantees are reimbursed for administrative (sliding scale) costs to include preparation of applications, quarterly reports, audits, related field inspections, recordkeeping, and the filing of reimbursement claims to the State. The percentage is based on a percentage of net eligible costs.

### Subgrantees

Subgrantees are reimbursed for the administrative (sliding scale) costs only. This percentage allowance is:

- Based upon a percentage of net eligible costs (the approved project cost); and
- Intended to cover “all necessary costs of requesting, obtaining, and administering Federal assistance.”



The percentage is calculated in accordance with 44 CFR 206.439(b).

44 CFR 206.439(b)

### Calculation of Subgrantee Administrative Costs

Subgrantee administrative costs are based on total net eligible costs. Total net eligible costs are the FEMA contribution (approved scope of work) plus the non-Federal proportionate minimum required match. This is the lesser amount of either total project costs or 4/3 the amount of the Federal share. The administrative costs are limited to ensure HMGP is reimbursing only the administrative activities related to administering HMGP assistance. In some cases, the HMGP participation in a project is a minor percentage of the overall project.

If program income is involved, the administrative costs are calculated before program income is calculated. See page 13-6 for details. For example, if the total costs of the subgrantee's project is \$100,000, and the Federal share is \$75,000, the subgrantee administrative will be based on \$100,000. But if, for some reason, the Federal share were only \$40,000 of a \$100,000 project, the subgrantee administrative costs would be based on \$52,800, or 4/3 the Federal share.

#### Sample Calculation Based on 75 Percent Federal Share

Total Project Cost	\$78,000
Federal Share	58,500
Subgrantee Administrative Costs	
(Federal Share x 4/3 = \$78,000)	
\$78,000 x sliding scale of 3%:	\$2,340

#### Sample Calculation Based on Less Than 75 Percent Federal Share

Total Project Cost	\$125,000
Federal Share	27,000
Subgrantee Administrative Costs	
(Federal Share x 4/3 = \$36,000)	
\$36,000 x sliding scale of 3%:	\$1,080

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**Allowable  
Subgrantee  
Administrative  
Costs**

Examples of valid administrative costs include:

- Preparation of applications, quarterly reports, audits, and related field inspections;
- Recordkeeping; and
- Filing claims to the State for reimbursement.

Project-specific costs such as construction oversight, or a project manager to work with homeowners, are not covered by administrative costs. These are included in the project budget.

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**Program  
Income**

Program income includes income from:

- Use or rental of real or personal property acquired with grant funds;
- Sale of commodities or items fabricated under a grant agreement; and
- Payments of principal and interest on loans made with grant funds.

Program income does not include:

- Interest on grant funds;
- Rebates;
- Credits;
- Discounts;
- Refunds; and
- The interest earned on them.

FEMA encourages States and subgrantees to generate program income to help defray program costs. Subgrantees deduct this income from total project costs as specified in the grants management common rule (44 CFR Part 13). Authorization for States to follow the other alternatives is granted by the Regional Director sparingly.



**The following is an example that illustrates appropriate deduction of program income for an acquisition project:**

Program income is generated when the subgrantee, with prior approval from the State and the Regional Director, sells salvaged building components from a structure acquired with HMGP funds. Any cost incurred during the sale of the salvaged materials is deducted prior to calculating the project cost.

If the grant period is still open (as indicated in the grant agreement and the final financial report), any income must be subtracted from the overall cost of the project before the cost-share is calculated. However, once the grant period is ended, any income generated from the land itself belongs to the subgrantee.

As indicated on page 13-5, FEMA calculates subgrantee administrative costs before deducting program income.


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**Cost-Share  
and  
Matching**

All funds provided under the Hazard Mitigation Grant Program will be subject to the cost-sharing provisions established in the Stafford Act and the FEMA-State Agreement. FEMA cannot obligate funds until the State has provided assurance that the non-Federal share has been identified.

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<b>FEMA Cost-Share</b>	FEMA may contribute up to 75 percent of the cost of projects approved for funding under the HMGP for major disasters declared on or after June 10, 1993.
<b>Non-Federal Cost-Share</b>	<p>A non-Federal source must contribute the remaining percentage of the total eligible project costs. Use of the non-Federal share and any project contributing towards the program cost-share will meet all program requirements, include eligibility criteria and compliance with applicable Federal environmental laws.</p> <p>While the non-Federal match for the HMGP must be at least 25 percent, it is not necessary for the non-Federal match to be 25 percent on every individual project. It is only necessary that the cost-share ratio for the funding of all <u>combined</u> projects for the disaster is at least 25 percent.</p>
<b>Permanent Federal Identity</b>	HMGP funds do not lose their Federal identity and may not be used as match for another Federally funded project, including U.S. Army Corps of Engineers projects.
	<p><b>TIP:</b> See page 13-8 for information on some Federal funding that may match other Federal grants like HMGP.</p>
<b>In-Kind Matches</b>	<p>While the grantee or subgrantee must meet the cost share requirement, the State or local share does not have to be cash; it can be met with in-kind services or materials that are allowable costs provided by the third parties.</p> <p>Examples of third party in-kind contributions include:</p> <ul style="list-style-type: none"> <li>▪ A local attorney affected by the flood donates her time to review the real property acquisition contract documents and conduct the settlements for the subgrantee. The normal cost of the attorney's professional time donated to the project (based on her normal per hour or per settlement rate) is allowable as local in-kind cost-share.</li> <li>▪ Local contractors donate their services to complete seismic retrofit work to residents' homes. The normal cost of their time is allowable as a third party in-kind contribution.</li> <li>▪ A homeowner accepts 75 percent of the value of his home in cash and donates the rest of the appraised value to the project. The remaining 25 percent donated value is allowable as a third party in-kind contribution.</li> <li>▪ The local hardware store donates construction materials for a hurricane shuttering project. The retail value of those materials is an allowable third party in-kind contribution.</li> </ul>

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**Other Federal Funds**

Generally, the non-Federal match may not include funds from other Federal agencies. However, some Federal grants have an authorizing statute that explicitly allows the funds to be used as a match for other Federal grants. Examples include:

- Subgrantees may use Department of Housing and Urban Development Community Development Block Grant (entitlement and small cities) monies as a match for HMGP funds in property acquisition projects as long as the projects are eligible under that program.
- The U.S. Small Business Administration and Farmer's Home Administration consider their loan funds to lose their Federal identity once the loan to the individual is approved. Therefore, homeowners can supply funds from either of these sources to match HMGP funds.
- Indian Health Services funds may be used as the local match to HMGP funds as long as the mitigation project "contributes to the purposes for which grants . . . are made" under the Indian Health Services statute.
- Bureau of Indian Affairs funds may be used as a match for HMGP funds.
- Section 302(a)(3) of the Appalachian Regional Development Act of 1965, the authorizing statute for Appalachian Regional Commission (ARC) funds, expressly permits the use of ARC funds to increase the Federal share—in effect, reducing the local cost-share. Therefore, ARC funds may contribute towards the non-FEMA cost-share of a FEMA-funded project.

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**Private Funds**

Individuals may use their own funds (including loans received from the U.S. Small Business Administration, the Farmer's Home Administration, and Increased Cost of Compliance insurance claim payments) to help a local community to match HMGP funds.

Increased Cost of Compliance coverage benefits under the National Flood Insurance Program (NFIP) may be used to match elevation and/or acquisition and relocate projects. Increased Cost of Compliance Coverage provides for the payment of a claim to help pay for the cost to comply with a community floodplain management ordinance after a direct physical loss by flood. When a building covered by a Standard Flood Insurance Policy sustains a flood loss and the State or community declares the building to be substantially damaged or repetitively damaged, Increased Cost of Compliance Coverage will help pay for the cost to elevate, floodproof (non-residential buildings only), demolish, or relocate the building. The maximum Increased Cost of Compliance coverage is \$15,000. All NFIP Regular Program policies with building coverage issued or renewed on or after June 1, 1997 will include the coverage.

Of course, Increased Cost of Compliance claims can only be used for NFIP-approved costs; these can then be applied to the HMGP match. For example, it can't pay for property acquisition, but can pay demolition or structure relocation.

**The 5% Initiative and Grants Management**

As explained in Section 7, up to 5 percent of the total HMGP funds for a disaster may be set aside by a State to pay for measures that are difficult to evaluate against traditional program cost-effectiveness and eligibility.

**Hazard Mitigation Grant Program Lock-In Ceiling**

Under no circumstances may the State spend more than the amount of the combined regular projects and 5% Initiative projects. The State may not exceed the lock-in ceiling of the HMGP. For example, if the State has spent all but 3 percent of the grant funds on regular projects, only 3 percent may be used for 5% Initiative projects.

**Cost-Share Ratios**

The cost-share on 5% Initiative projects is the same cost-share ratio as the balance of grant funds for that disaster. When available amounts of 5% Initiative funds from two or more disasters are combined to fund one large project, the State must adhere to the cost-share requirements of each disaster that generated the funds for the project. (For example, the HMGP cost-share changed from 50 percent to 75 percent in 1993.)

**Program Funding Estimates Fluctuate**

The amount of the HMGP estimate fluctuates during the early stages of program implementation. The amount of the 5% Initiative funds are calculated on the current HMGP estimate at the time 5% Initiative projects are approved.

**Insular Areas**

Insular areas are U.S. territories and possessions that include American Samoa, Guam, the Virgin Islands, and the Northern Mariana Islands. All Federal agencies have the authority to waive cost-sharing that is otherwise required by statute for the insular areas. Grants under \$200,000 are automatically not subject to cost-sharing required in non-insular areas. The term “grant” refers to the total award for HMGP that the insular area receives. That is, if the HMGP ceiling is over \$200,000, then the cost-share is not automatically waived, but FEMA may modify it or waive it at FEMA’s discretion.

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**Compact of  
Free  
Association  
Funds**

The Federated States of Micronesia and the Republic of the Marshall Islands are permitted to use funds provided through the Compact of Free Association to match HMGP funds. Signed in 1986 by the governments of the United States, the Federated States of Micronesia, and the Republic of the Marshall Islands, the compact created General Purpose Grants whose only restriction is that 40 percent of the total funds provided over the 15-year term be used for “capital development” purposes as defined in the compact.

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**Compliance  
With the  
Adminstra-  
tive Require-  
ments of 44  
CFR Parts 13  
and 206**

44 CFR Part 13, Uniform Administrative and Requirements for Grants and Cooperative Agreements to State and Local Governments, establishes administrative requirements for Federal grants and subgrants. The requirements in Part 206 are based on Part 13. Part 13 addresses various administrative procedures, including:

- Use of a standard application format;
- Requirement that a State plan be developed before grant money can be received;
- Financial management such as payment methods and allowable costs;
- Monitoring of grantee and subgrantee activities through progress reports; and
- Recordkeeping.

44 CFR Part 206, Federal Disaster Assistance for Disasters Declared On or After November 23, 1988, prescribes the policies and procedures to be followed in implementing the Stafford Act, as amended. This includes the HMGP under Subpart N.

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**Processing  
of Requests  
for Advances  
of Funds and  
Reimburse-  
ments**

Part of the State’s responsibility as financial administrator of the HMGP is to process requests for advances and reimbursements of funds.

The State should establish accounting procedures in order to disburse money to subgrantees in a timely manner. The system should include a point of contact; steps that guide the request and receipt of funds, the records to be maintained, and the forms to be used; and a timeline.

The subgrantees’ quarterly financial reports will inform the State Hazard Mitigation Officer of project status.

Clearly, it is beneficial for the State Hazard Mitigation Officer to be knowledgeable about the established accounting procedures. The State may wish to add financial management expertise to their hazard mitigation staffs, through hiring and/or training.

## Quarterly Reports

States are required to submit two types of quarterly reports to the FEMA regional mitigation staff:

- Quarterly Progress Reports; and
- Quarterly Financial Status Reports.

## Progress Reports

The State will submit a quarterly progress report to FEMA that indicates the status and projected completion date for each project funded. These reports should include descriptions of any problems impacting the completion dates, scope of work, or project costs that are expected to result in noncompliance with the approved grant conditions.

A checklist to use when preparing a Quarterly Progress Report is provided in Job Aid 13-1, and a sample Quarterly Progress Report is shown in Job Aid 13-2.



Job Aid 13-1  
and 13-2

## Financial Status Reports

States must submit Standard Form 269, Financial Status Report (Long Form), Standard Form 269A, Financial Status Report (Short Form), or FEMA Form 20-10 to report the status of funds. Sample copies of these forms, and the instructions for completing them, are included as Job Aids 13-3, 13-4, and 13-5.



Job Aid 13-3,  
13-4, and 13-5

## Record-keeping

In order to properly track the implementation of approved projects, the State and subgrantee should keep full records of all work, expenses, contracts, etc. These records will serve as the basis for quarterly reports for submission to FEMA and should be retained to facilitate audit requirements.

Records must be kept for 3 years.

## NEMIS Status Reports

The National Emergency Management Information System reports listed below are used to facilitate program tracking.

- Quarterly Tracking Report
- Quarterly Reports by Project
- Field Survey Report
- Financial Status Report
- Project Non-Federal Share Report
- Project Cost Line Item Report

Samples of these reports are shown in Job Aid 13-6.

Additionally, FEMA Form 20-19, Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds should be used to monitor the status of funds for all open disasters. FEMA Form 20-19 is included as Job Aid 13-7.



Job Aid 13-6  
and 13-7

### Cost Overruns and Underruns

A cost overrun is an unanticipated increase in the cost of performing the specified objectives of the project/grant. A cost underrun is an unanticipated decrease in the cost of performing the specified objectives or the project/grant.

If the changes are due to a change in scope, then it is not treated as a cost overrun or underrun, rather as a programmatic change (see next section on scope changes).

### Approval Requirements

Subgrantees might expend funds exceeding the approved estimates. In its Administrative Plan, the State must include instruction and procedures for request of additional funds, submission of documentation to support the additional costs, and State review and approval or disapproval. Documentation may include invoices, progress reports, etc.

States may approve cost overruns that can be met by offsetting cost underruns on other projects, so long as the full scope of work on all affected projects can still be met.

### Notification Requirements

States must report all cost overruns and such circumstances affecting project costs to FEMA in quarterly reports. This includes those that can be offset by underruns.

### Scope Changes

A change to the scope of an approved project is defined as any:

- Revision of the objectives of an approved project (regardless of budget implications).

Examples:

- The number of houses in a retrofit or acquisition project;
- The size of a replacement culvert; or
- The expanded or reduced project area.

- Change in the period of availability of funds; or
- Change in key personnel if specified in the application.

States must obtain prior approval from FEMA before implementing scope changes.

Per the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments:

- For construction projects, the grantee must “obtain prior written approval for any budget revision which would result in a need for additional funds” (44 CFR 13(c));
- A change in the scope of work must be approved by FEMA in advance regardless of the budget implications; and
- The grantee must notify FEMA as soon as significant developments become known, such as delays or adverse conditions or favorable conditions allowing for reduced cost or time schedule.

With FEMA approval, funds from cost underruns may be applied to scope changes even after the 24-month obligation timeline described on page 4-2.

Additionally, under non-construction projects, contracting out, subcontracting (if authorized by law), or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award requires prior approval.



Job Aid 13-1

### ***Quarterly Progress Report Checklist***

**When preparing a Quarterly Progress Report for submission to FEMA, include the information shown below for each project.**

- Identifying information:
  - Disaster number.
  - Quarterly report number.
  - Report date.
  - The State Hazard Mitigation Officer's name and telephone number.
- The project number and title.
- The project status:
  - On schedule.
  - Suspended.
  - Delayed.
  - Canceled.
  - Completed.
- The approved completion date and, if different from the approved date, the actual completion date.
- The cost status:
  - Unchanged.
  - Overrun.
  - Underrun.
- Amount disbursed to date.
- Comments.





Job Aid 13-2

### Sample Quarterly Progress Report

The sample below illustrates the types of information that should be included in a Quarterly Progress Report.

HMGP QUARTERLY PROGRESS REPORT													
Disaster Number:		Quarterly Report Number:											
Date of Report:		Point of Contact:											
		Phone:											
Status Codes: 1—On Schedule 2—Suspended 3—Delayed 4—Cancelled 5—Completed		Cost Codes: 1—Cost Unchanged 2—Cost Overrun 3—Cost Underrun		Approved Completion Date		Actual Completion Date		Cost Code		Amount Dispersed		Comments	
Project Number		Description		Status Code									







Job Aid 13-3

### Standard Form 269, Financial Status Report (Long Form)

This form is used to report the status of funds. Instructions for completing the form are provided on the back of the form (and reproduced on the following page).

#### FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or other Identifying Number Assigned By Federal Agency		OMB Approval No. <b>0348-0039</b>	Page 1 of 1 pages
3. Recipient Organization (Name and complete address, including ZIP code)					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	
10. Transactions:		I Previously Reported		II This Period	
a. Total Outlays		0.00		0.00	
b. Refunds, rebates, etc.		0.00		0.00	
c. Program income used in accordance with the deduction alternative		0.00		0.00	
d. Net outlays (Line a, less the sum of lines b and c)		0.00		0.00	
Recipient's share of net outlays, consisting of:					
e. Third party (in-kind) contributions		0.00		0.00	
f. Other Federal awards authorized to be used to match this award		0.00		0.00	
g. Program income used in accordance with the deduction alternative sharing alternative		0.00		0.00	
h. All other recipient outlays not shown on lines e, f, or g		0.00		0.00	
i. Total recipient share of net outlays (Sum of lines e, f, g, and h)		0.00		0.00	
j. Federal Share of net outlays (line d less line i)		0.00		0.00	
k. Total Unliquidated Obligations				0.00	
l. Recipient Share of Unliquidated Obligations				0.00	
m. Federal Share of Unliquidated Obligations				0.00	
n. Total federal Share (sum of lines j and m)				0.00	
o. Total federal funds authorized for this funding period				0.00	
p. Unobligated Balance of Federal Funds (Line o minus line n)				0.00	
Program income, consisting of:					
q. Disbursed program income shown on lines c and/or g above				0.00	
r. Disbursed program income using the addition alternative				0.00	
s. Undisbursed program income				0.00	
t. Total program income realized (Sum of lines q, r, and s)				0.00	
11. Indirect Expense		a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed			
		b. Rate		c. Base	
		d. Total Amount		e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title				Telephone (Area code, number, and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

Previous Editions Not Usable  
NSN 7540-01-012-4285

269-104

Standard Form 269 (REV 2-92)  
Prescribed by OMB Circulars A-102 and A-110

Job Aid 13-3

Page 13-15



Job Aid 13-3

## Standard Form 269, Financial Status Report (Long Form) (Continued)

### FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETE FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SENT IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.	10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and we not already netted out of the amount shown as outlays on line 10a.
4.	Enter the employer identification number assigned by the U.S. Internal Revenue Service.	10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	NOTE:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6.	Check yes only if this is the last report for the period shown in item 8.	10d, e, f, g, h, i and j.	Self-explanatory.
7.	Self-explanatory.	10k.	Enter the total amount of unliquidated obligations, including unliquidated obligation to subgrantees and contractors.  Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.  Do not include any amounts on line 10k that have been included on lines 10a and 10j.  On the final report, line 10k must be zero.
8.	Unless you have received other instruction from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions substitute the term "grant period" for "funding period."	10l.	Self-explanatory.
9.	Self-explanatory.	10m.	On the final report, line 10m must also be zero.
10.	The purpose of columns I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amount entered in column I will normally have the same as those in column III of the previous report in the same funding period. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10n, o, p, q, r, s and t.	Self-explanatory.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10e or 10g. Do not include program income that will be shown on lines 10r or 10s.  For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		NOTE:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rate were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charges to the project, and the Federal share of indirect expense charged to the project to date.

SF 269 BACK (Rev. 2-92)



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Job Aid 13-4

### Standard Form 269A, Financial Status Report (Short Form)

This form is used to report the status of funds. Instructions for completing the form are provided on the back of the form (and reproduced on the following page).

#### FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No. <b>0348-0039</b>	Page _____ of _____ pages
3. Recipient Organization (Name and complete address, including ZIP code)					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	
10. Transactions:		I Previously Reported	II This Period	III Cumulative	
a. Total outlays					
b. Recipient share of outlays					
c. Federal share of outlays					
d. Total unliquidated obligations					
e. Recipient share of unliquidated obligations					
f. Federal share of unliquidated obligations					
g. Total Federal share (Sum of lines c and f)					
h. Total Federal funds authorized for this funding period					
i. Unobligated balance of Federal funds (Line h minus line g)					
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate	c. Base	d. Total Amount	e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: <b>I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.</b>					
Typed or Printed Name and Title				Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

NSN 7540-01-218-4387

269-201

Standard Form 269A (REV 4-88)  
Prescribed by OMB Circulars A-102 and A-110



Job Aid 13-4

### Standard Form 269A, Financial Status Report (Short Form) (Continued)

#### FINANCIAL STATUS REPORT

(Short Form)

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.		
4.	Enter the employer identification number assigned by the U.S. Internal Revenue Service.		contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
5.	Space reserved for an account number or other identifying number assigned by the recipient.		
6.	Check <i>yes</i> only if this is the last report for the period shown in item 8.		
7.	Self-explanatory.	10b.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	10c.	Self-explanatory.
9.	Self-explanatory.	10d.	Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.  Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.  Do not include any amounts on line 10d that have been included on lines 10a, b or c.  On the final report, line 10d must be zero.
10.	The purpose of columns I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in <i>the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10e, f, g, h and i.	Self-explanatory.
10a.	Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions	11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

SF 269A (4-88) Ba:k



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## FEMA Form 20-10, Financial Status Report

<b>FEDERAL EMERGENCY MANAGEMENT AGENCY FINANCIAL STATUS REPORT</b>		<i>See reverse side for Paperwork Burden Disclosure Notice</i>		<b>SAMPLE FORM</b> Page ____ of ____ pages		<i>O.M.B. NO. Expires</i>	
1. FEDERAL AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH REPORT IS SUBMITTED		2. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED		3. RECIPIENT ORGANIZATION (Name and complete address, including zip code)			
4. EMPLOYER I.D. NUMBER	5. RECIPIENT ACCT. NO. OR I.D. NO.	6. FINAL REPORT <input type="checkbox"/> YES <input type="checkbox"/> NO	7. BASE <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	8. Funding/Grant Period FROM: _____ TO: _____		9. Period Covered This Report FROM: _____ TO: _____	
<b>STATUS OF FUNDS</b>							
10. PROGRAM ACRONYM CFDA NUMBER	(a)	(b)	(c)	(d)	(e)		
a. Net Outlays	\$	\$	\$	\$	\$		
b. Recipient share of outlays							
c. Federal share of outlays							
d. Total unliquidated obligations							
e. Recipient share of unliquidated obligations							
f. Federal share of unliquidated obligations							
g. Total Federal share (Sum of line o and line f)							
h. Total Federal funds authorized for this funding period							
i. Unobligated balance of Federal funds (line h minus line g)							
<b>COMPUTATION OF TOTAL INDIRECT COST EXPENSE AS REPORTED ON LINES 10a TO 10g.</b>							
<b>SAMPLE FORM</b>							
11. a. Type of indirect cost rate (place x in the appropriate box)		<input type="checkbox"/> Provisional-Final		<input type="checkbox"/> Predetermined		<input type="checkbox"/> Fixed with carry over Forward	
b. Indirect cost rate							
c. Base							
d. Total amount of indirect cost							
e. Federal share of indirect cost							
12. <b>REMARKS:</b> Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. Obligations are for the purposes set forth.							
13. <b>CERTIFICATION:</b> I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.							
TYPE OR PRINT NAME AND TITLE		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		TELEPHONE NO. (Include area code, and extension)		DATE	

FEMA FORM 20-10



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## ***FEMA Form 20-10, Financial Status Report (Continued)***

### **Paperwork Burden Disclosure Notice**

“Public reporting burden for this form is estimated to average 1 hour per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing, reviewing, and submitting the form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472.”

#### **INSTRUCTIONS**

1. Enter the FEMA Regional Office which awarded the grant/cooperative agreement to your organization.
2. Enter the number assigned by FEMA and listed in item 1 of the Obligating Document for Award/Amendment, FEMA Form 76-10A.
3. Enter the name and address of the organization receiving the funds. This information should be the same information as shown in item 5 of FEMA Form 76-10A.
4. Enter the number assigned to the recipient by the Internal Revenue Service. This number should be the same as the number reported in item 6 of the applicant's Application for Federal Assistance, SF 424.
5. Enter the account number or other identifying number assigned by the recipient.
6. Mark the appropriate box.
7. Mark the appropriate box.
8. Enter the beginning and ending dates of the current grant period.
9. Enter the beginning and ending dates of the quarter being reported.
10. Enter the program acronym for each program being reported. Enter the CFDA number assigned to the program being reported. Enter the cumulative amounts of:





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## ***FEMA Form 20-10, Financial Status Report (Continued)***

- 10a. Outlays for each program (Federal and non-Federal). Enter cumulative program outlays less any rebates, refunds, or other credits.
- 10b. Non-Federal outlays that are included in line 10a.
- 10c. Federal outlays that are included in line 10a.
- 10d. Unliquidated obligations (Federal and non-Federal), including unliquidated obligations to subgrantees and contractors.
- 10e. Non-Federal unliquidated obligations which are included in line 10d.
- 10f. Federal share of unliquidated obligations included in line 10d.
- 10g. Enter the total Federal share of outlays and unliquidated obligations.
- 10h. The amount of Federal funds authorized for the grant period.
- 10i. This amount should be line 10h minus line 10g.
11. Report in this section the computation of total indirect costs reported on lines 10a through 10g.
  - 11a. Check the appropriate box.
  - 11b. Enter in each column the indirect cost rate(s) that were in effect during the reporting period. If more space is needed, attach a schedule showing the computation of indirect cost.
  - 11c. Enter in each column the amount of base to which the indirect cost rate was applied.
  - 11d. Enter total amount of indirect cost charged during the report period.
  - 11e. Enter total amount of Federal share of the indirect cost.
12. Self-explanatory.
13. Enter the name, title, telephone number of the authorized certifying official, and date report was submitted.

Refer to Outlays Module, Part I, for detailed instructions.





Job Aid 13-6

***NEMIS Status Repots: Quarterly Tracking Report***

Date: 02/16/98

**Quarterly Tracking Report**

Page 1 of 1

Disaster Number: 1006

State: MO

Region: 7

Declaration Date: 12/01/1993

<b>Quarterly Report Number</b>	<b>Report Generation Date</b>	<b>Report Period Start Date</b>	<b>Report Period End Date</b>
1	11/10/1997	01/01/1997	03/31/1997



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*Hazard Mitigation Grant Program Desk Reference—Draft*





Job Aid 13-6

### NEMIS Status Repots: Quarterly Reports by Project

Date: 02/16/98

### Quarterly Report Listing Projects

Page 1 of 1

Disaster Number: **1006**State: **MO**Region: **7**Declaration Date: **12/01/1993**

Report Number: 1

Report Period Start Date: 01/01/1997

Report Period End Date: 03/31/1997

Report Generation Date: 11/10/1997

FEMA Project Number	Amendment Number	State App ID	Date Approved	Grant Amount	Status Code	Completion Date	Cost Code	Amount Dispersed
1-M	0	1	11/06/1997	\$100,000	Completed	01/01/1998	Cost Unchanged	\$88,878

Comments:



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**NEMIS Status Repots: Field Survey Report**

Date: 04/01/1998

**Field Survey Report**

Page 1 of 1

Disaster Number: **6251**

State: **LA**

Region: **6**

Declaration Date: **02/20/1998**

<b>FEMA Project Nr</b>	<b>Field Survey Title</b>	<b>Subgrantee</b>	<b>Final Project Approval Date</b>
8-F	Field Survey for Wetlands Restoration Project (Ap ID 41) <i>Project Title: 5% Pfisteria Brochure</i>	Regional Council of Government COG-8	03/10/1998



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Job Aid 13-6

**NEMIS Status Reports: Financial Status Report**

Date: 02/24/1998

**HMGP Financial Activity**

Page 1 of 1

Disaster Number: **1006** State: **MO** Region: **7** Declaration Date: **12/01/1993** Grantee: State Emergency Management Agency

	Projected	Total Allocated in NEMIS	Total Obligated in NEMIS	Available
	A	B	C	D (A-C)
HMGP Project Funds	\$1,305,000	\$75,000	\$75,000	\$1,230,000
Regular Projects	\$1,230,000	\$0	\$0	\$1,230,000
5% Initiative Projects	\$0	\$0	\$0	\$0
State Management Costs	\$75,000	\$75,000	\$75,000	\$0
Estimated Ceiling	\$1,305,000	\$75,000	\$75,000	\$1,230,000
Grantee Admin Costs	\$41,364	\$2,250	\$2,250	\$39,114
Subgrantee Admin Costs	\$73,800	\$0	\$0	\$73,800
Admin Cost Sub Total	\$115,164	\$2,250	\$2,250	\$112,914
<b>TOTALS</b>	<b>\$1,420,164</b>	<b>\$77,250</b>	<b>\$77,250</b>	<b>\$1,342,914</b>



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### NEMIS Status Reports: Project Non-Federal Share Report

#### Non-Fed Share Fund

Page 1 of 1

<i>Disaster Number</i>	<i>FEMA Project Number</i>	<i>Amendment Number</i>	<i>State App ID</i>	<i>State</i>	<i>Grantee</i>
<b>6251</b>	<b>16-R</b>	<b>0</b>	<b>41</b>	<b>LA</b>	State Emergency Management Agency

Subgrantee: COG for Beaufort, Shelly, and Roth Counties

Project Title: Wetlands Restoration

<b>Source Agency</b>	<b>Source Name</b>	<b>Funding Type</b>	<b>Funds Avail Date</b>	<b>Funds Commitment Letter Date</b>
Local	Ladies Sewing Circle	Cash	00/00/0000	00/00/0000

Other Funding Type Description

<b>Item Name</b>	<b>Unity Qty</b>	<b>Unit of Measure</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Cash Donation	1	EA	\$90,500	\$90,500
Grand Total Cost:				\$90,500



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### NEMIS Status Reports: Project Cost Line Item Report

#### Project Cost Estimate

Disaster Number: **6251**      State: **LA**      Application ID: **41**      Project Amendment Number: **0**

*Do not include Administrative Cost. These are calculated when funds are obligated for approved projects.*

Item Name	Unit Qty	Unit of Measure	Unit Cost	Cost Estimate
plants	1	EA	\$100,000.00	\$100,000.00
labor	5,000	HR	\$50.00	\$250,000.00
design	1	EA	\$12,000.00	\$12,000.00
Total Project Cost Estimate				<b>\$362,000.00</b>



Job Aid 13-6



Job Aid 13-7

### FEMA Form 20-19, Report of Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds

FEDERAL EMERGENCY MANAGEMENT AGENCY RECONCILIATION OF GRANTS AND COOPERATIVE AGREEMENTS					See reverse side for Paperwork Burden Disclosure Notice		O.M.B. No. 3067-0206	
<b>REPORT OF UNOBLIGATED BALANCE OF FEDERAL FUNDS, DRAW DOWNS, AND UNDRAWN FUNDS</b>								
1. STATE OF					2. GRANT/COOPERATIVE AGREEMENT NUMBER			
3. GRANT/COOPERATIVE AGREEMENT DESCRIPTION					4. PROJECT/TASK NUMBER			
5. PERIOD BEGINNING DATE			ENDING DATE		6. FINANCIAL MANAGEMENT CODE		7. COMPLETION DATE	
<b>B. HISTORY OF TRANSACTIONS</b>								
(a)  Transaction Date Mo/Day/Yr	(b)  Description of Transaction	Financial Status of Federal Funds			Drawn Down		Undrawn	
		(c)  Award Amount	(d)  Total Federal Share of Outlays and Unliquidated Obligations	(e)  Unobligated Balance of Federal Funds (e) = (c) – (d)	(f)  Amount	(g)  Cumulative Amount	(h)  Funds Available To Be Drawn (h) = (c) – (g)	



Job Aid 13-7

FEMA FORM 20-19, JUL 95



**FEMA Form 20-19, Report of Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds**  
(Continued)

**BURDEN DISCLOSURE NOTICE**

“Public reporting for this form is estimated to average 5 minutes per response. The burden estimate includes the time for reviewing instructions, searching existing data resources, gathering and maintaining the data needed, and completing, reviewing, and submitting the form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472.”

**REPORT OF UNOBLIGATED BALANCE OF FEDERAL FUNDS, DRAW DOWNS, AND UNDRAWN FUNDS**  
**INSTRUCTIONS**

1. State of: Name of grantee (*example: State of XYZ Emergency Management Agency*).
2. Grant/Cooperative Agreement Number: Number assigned by the Regional Office to identify a grant/cooperative agreement. Can be found on FEMA Form 76-10A, Obligating Document for Award/Amendment.
3. Grant/Cooperative Agreement Description: Acronym of grant/cooperative agreement being funded (*example: SLA, DPIG*).
4. Project/Task Number: Number assigned by implementing organization to identify project/task.
5. Period Beginning Date: Date grant/cooperative agreement is to begin. Ending Date: Date grant/cooperative agreement is to end.
6. Financial Management Code: 16-digit code used in accounting system to identify and track funds (*example 95-3-6200-4120-2-9XXX*). The last three digits identifies the office and division. Detailed instructions on the use of financial management codes can be found in FEMA Manual 2300.10, Financial Management and Multi-Year Planning Codes. This manual is updated annually.
7. Completion Date: 90 days after project ends. If the Ending Date changes, the Completion Date automatically changes so that it is 90 days after Ending Date.
8. History of Transactions:
  - (a) Transaction Date: Date Transaction is being made.
  - (b) Description of Transaction: Identifies the type of transaction being made (*example: award, 1st quarter report*); or the voucher assigned to the transaction (*example: vo. 95-1, vo. 95-2*).
  - (c) Award Amount: Dollar amount of initial award or amendment.
  - (d) Total Federal Share of Outlays and Unliquidated Obligations: Can be found on line 10g of FEMA Form 20-10, or line 11q of FEMA Form 20-17.
  - (e) Unobligated Balance of Federal Funds (e) = (c) - (d): Self explanatory, compute formula shown.
  - (f) Drawn Down Amount: Dollar amount of draw down.
  - (g) Cumulative Draw Down Amount: Total dollar amount of draw downs made after each transaction.
  - (h) Funds Available To Be Drawn (h) = (c) - (g): Self explanatory, compute formula shown.





Job Aid 13-7

**FEMA Form 20-19, Report of Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds (Continued)**

**PREPARATION INSTRUCTIONS FOR  
REPORT OF UNOBLIGATED BALANCE OF  
FEDERAL FUNDS, DRAW DOWNS, AND UNDRAWN FUNDS  
FEMA FORM 20-19**

- A. **GENERAL INFORMATION:** FEMA Form 20-19, Report of Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds, should be used to reconcile awards, outlays, and draw downs during and at completion of a grant or cooperative agreement.

**FEMA Form 20-19 -- Things To Remember During Award Cycle.**

The Cumulative Amount of Draw Downs (column g) should not exceed the total Award Amount (column c).

The amount reported for Total Federal Share of Outlays and Unliquidated Obligations (column d) should not exceed the Total Award Amount (column c).

**FEMA Form 20-19 -- Things To Remember At Closeout.**

Before a grant or cooperative agreement can be closed out, the totals of columns (c), (d), and (g) must be equal.

If the award is greater than the final reported outlays, there needs to be a deobligation of Federal funds.

If the award is less than outlays, the recipient will be required to explain excessive outlays.

If draws are greater than final outlays, a refund of cash advanced is needed.

If draws are less than final outlays, an additional draw down is necessary.

**B. DETAILED INSTRUCTIONS FOR FEMA FORM 20-19:**

1. **State Of.** Name of grantee (example: State of XYZ Emergency Management Agency).
2. **Grant/Cooperative Agreement Number.** Number assigned by the Regional Office to identify a grant/cooperative agreement. This number can be found on FEMA Form 76-10A, Obligor Document for Award/Amendment.







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**FEMA Form 20-19, Report of Unobligated Balance of Federal Funds, Draw Downs, and Undrawn Funds (Continued)**

3. Grant/Cooperative Agreement Description. Acronym of grant/cooperative agreement being funded (example: SLA, DPIG).
4. Project/Task Number: Number assigned by implementing organization to identify project/task.
5. Period Beginning Date: Date grant/cooperative agreement is to begin.  
Ending Date: Date grant/cooperative agreement is to end.
6. Financial Management Code. This is a 16-digit code used in the accounting system to identify and track funds (example: 95-3-6200-4120-2-9XXX). The last three digits identifies the office and division. Detailed instructions on the use of financial management codes can be found in FEMA Manual 2300.13, Financial Management and Multi-Year Planning Codes. This manual is updated annually.
7. Completion Date. 90 days after project ends. If the Ending Date changes, the Completion Date automatically changes so that it is 90 days after Ending Date.
8. History of Transactions.
  - (a) Transaction Date. Date transaction is being made.
  - (b) Description of Transaction. Identifies the type of transaction being made (example: award, 1st quarter report); or the voucher number assigned to the transaction (example: Voucher 95-1, Voucher 95-2, etc.)
  - (c) Award Amount. Dollar amount of initial award or amendment.
  - (d) Total Federal Share of Outlays and Unliquidated Obligations. This amount is shown on line 10g of FEMA Form 20-10 or line 11q of FEMA Form 20-17.
  - (e) Unobligated Balance of Federal Funds (e) = (c) - (d). Self explanatory, compute formula shown. Also, this amount is shown on line 10i of FEMA Form 20-10.
  - (f) Draw Down Amount. Dollar amount of draw down.
  - (g) Cumulative Draw Down Amount. Total dollar amount of draw downs made after each transaction.
  - (h) Funds Available To Be Drawn (h) = (c) - (g). Self explanatory, compute formula shown.



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